



# TaxNewsFlash

## United States

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### **Legislative update: House passes aviation ticket and fuel tax extensions**

The U.S. House of Representatives on September 26, 2018, by a bipartisan vote of 398 to 23, passed a bill that would extend through September 30, 2023, a number of aviation trust fund-related taxes that currently are scheduled to expire on September 30, 2018.

These taxes include:

- Airline ticket taxes imposed under sections 4261 and 4271
- Aviation fuel taxes imposed under section 4081
- Provisions related to fractional ownership programs

Read the text of [H. Res. 1082](#) [PDF 1 MB], which technically provided for the House's concurrence in a Senate amendment to a non-aviation related bill (H.R. 302) with an amendment that replaced the content of that bill with the text of the "FAA Reauthorization Act of 2018." In addition to the five-year extension of the aviation taxes, the FAA Reauthorization Act includes various provisions related to the reauthorization of the Federal Aviation Administration (FAA).

Shortly after passing H.Res. 1082, the House passed by unanimous consent a bill that would extend the aviation trust-fund related taxes for approximately one week (generally through October 7, 2018). This much shorter bill does not address many of the other FAA-related issues included in the FAA Reauthorization Act. Read the text of [H.R. 6897](#) [PDF 213 KB]

#### **Short-term extension**

The Senate on September 28, 2018, passed the short-term extension contained in H.R. 6897, which the president on September 29, 2018, signed into law.

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